

Name: \_\_\_\_\_

**Unit #1: Introduction to Accounting for a Service Business**  
**Chapter 6: The Journal & Source Documents**  
**Take-Home Assignment**

Mr. Jason Terry, an engineer, begins a small consulting business. The accounts for the firm are as follows:

Bank	Automobile	HST Payable	Fees Earned
A/R-various	Equipment	J. Terry, Capital	Miscellaneous Expense
Office Supplies	A/P-Variou	J. Terry, Drawings	Rent Expense
Office Furniture	HST Recoverable	Telephone Expense	

**Instructions**

Journalize the transactions shown below in the two-column general journal on the following page. Calculate and add the HST on all sales transactions. **The rate for HST is 13%.**

**The journal starts on page one.**

- July 3 *Cheque Copy*  
No. 105, paid to Chambers Bros., payment for monthly rent, \$450 plus HST.
- 5 *Purchase Invoice*  
From Glen Printing, \$86.50 for office supplies plus HST.
- 8 *Sales Invoice*  
No. 50 to J. Greenley, \$250 for services performed, plus HST.
- 10 *Cash Receipt*  
From R. Grieve, \$200 payment on account.
- 18 *Cash Sales Slip*  
No. 100 to E. Webb, \$85.50 plus HST.
- 20 *Cheque Copy*  
No. 106 to J. Terry, \$490 for personal use.
- 24 *Bank Debit Memo*  
\$25.60 for bank service charge.
- 29 *Cheque Copy*  
No. 107 to Star Blueprinting, \$500 on account.
- 29 *Cheque Copy*  
No. 108 to Municipal Telephone for payment of telephone bill, \$200 plus HST.
- 31 *Cheque Copy*  
The balances in the HST accounts for the previous period (June) were: HST Recoverable \$890 and HST Payable \$1 410. Cheque No.109 was written to the Receiver General for \$520 to clear the accounts for that period.

Thursday March 30<sup>th</sup>, 2017

[illegible]

Thursday March 30<sup>th</sup>, 2017

[illegible]